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**BROOKER COUNCIL ON AGING, INC.**  
Bossier City, Louisiana

**FINANCIAL STATEMENTS**  
June 30, 1968

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the State Storage Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date May 2, 1968

# BRUSH COUNCIL-ON ALING, INC.

## Table of Contents

	Page
<b>Independent Auditor's Report</b> .....	1
<b>General Purpose Financial Statements</b>	
Combined Balance Sheet - All Fund Types and Asset Groups .....	2
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types .....	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Fund Types .....	4
Notes to Financial Statements .....	3-12
<b>Supplementary Information:</b>	
Schedule 1 - Statement of Program Revenues, Expenditures, and Changes in Fund Balances - General Fund .....	13
Schedule 2 - Combining Statement of Program Revenues and Expenditures - Special Revenue Funds .....	14
Schedule 3 - Statement of Expenditures - Budget and Actual .....	15-17
Schedule 4 - Schedule of Priority Services - Title III, Part D - Grant for Supportive Services .....	18
Schedule 5 - Compensation to Board Members .....	19
Schedule 6 - Unit Conference .....	20
Schedule 7 - Comparative Statement of General Fixed Assets .....	21
<b>Additional Report Required by Government Auditing Standards:</b>	
Report on Compliance and Internal Control Over Financial Reporting, Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards .....	22
<b>Audit Findings:</b>	
Schedule 8 - Schedule of Audit Findings .....	23
Schedule 9 - Corrective Action Plan .....	24
Schedule 10 - Schedule of Prior Audit Findings .....	25

**INDEPENDENT  
AUDITOR'S REPORT – OPINION OF  
CERTIFIED PUBLIC ACCOUNTANTS**

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**SMITH PUGH RABINOWITZ L.L.P. CERTIFIED PUBLIC ACCOUNTANTS**

8000 WASHINGTON | SUITE 2000 | NEW ORLEANS, LOUISIANA 70118-3000 • TEL: (504) 586-2000 • FAX: (504) 586-4700  
400 PRAIRIE ROAD, SUITE 1110 • BOCA RATON, FLORIDA 33433 • TEL: (561) 368-4888 • FAX: (561) 368-4888

## **INDEPENDENT AUDITORS' REPORT**

Board of Directors  
Bossier Council on Aging, Inc.  
Bossier City, Louisiana

We have audited the accompanying general purpose financial statements of the Bossier Council on Aging, Inc., as of June 30, 2008 and for the year ended June 30, 2008, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred above present fairly, in all material respects, the financial position of the Bossier Council on Aging, Inc., as of June 30, 2008, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated September 1, 2008, on our consideration of the Bossier Council on Aging, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Bossier Council on Aging, Inc. taken as a whole. The accompanying financial information listed as supplementary financial information in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

*Smith Pugh Rabinowitz, LLP*  
Certified Public Accountants

September 1, 2008

**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

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**BOHMER CONSULTING GROUP, INC.**

Condensed Balance Sheet - All Fund Types and Account Groups  
June 30, 2000

	Fund Types			Account Groups		
	General	Special Revenue	General Fund Assets	General Long-Term Debt	Total (Accountants)	Total Cash
<b>ASSETS</b>						
Cash	\$ 34,073	\$ -	\$ -	\$ -	\$ -	\$ 34,073
Condition of deposits	30,403	-	-	-	-	30,403
Grants receivable	-	8,620	-	-	-	8,620
Accounts receivable - other funds	640	21,034	-	-	-	21,674
Accounts receivable - other	-	-	-	-	-	-
Equity investments	-	-	170,840	-	-	171,840
Fixed assets	-	-	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	15,854	-	15,854
Deposits	280	-	-	-	-	280
<b>Total assets</b>	<b>\$ 65,396</b>	<b>\$ 30,654</b>	<b>\$ 170,840</b>	<b>\$ 15,854</b>	<b>\$ -</b>	<b>\$ 282,170</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 6,407	\$ -	\$ -	\$ -	\$ -	\$ 6,407
Accounts payable - other funds	27,214	640	-	-	-	27,854
Deferred services	11,787	-	-	-	-	11,787
Long-term debt	-	-	-	-	-	-
Accumulated unpaid vacation	-	-	-	15,854	-	15,854
<b>Total liabilities</b>	<b>\$ 45,408</b>	<b>\$ 640</b>	<b>\$ -</b>	<b>\$ 15,854</b>	<b>\$ -</b>	<b>\$ 62,752</b>
<b>Fund equity</b>	<b>\$ 20,280</b>	<b>\$ 25,013</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,293</b>
Unreserved	-	-	170,840	-	-	170,840
Retirement in general fund assets	20,280	25,013	20,840	-	-	66,133
<b>Total</b>	<b>\$ 65,568</b>	<b>\$ 45,026</b>	<b>\$ 191,680</b>	<b>\$ 15,854</b>	<b>\$ -</b>	<b>\$ 282,170</b>
<b>Total liabilities and fund equity</b>						

14. The accompanying notes are an integral part of these financial statements.

# **BRIDGE COUNCIL OF AMERICA, INC.**

## **Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balances All Governmental Fund Types Year 2010**

	General	Special Revenues	Total (In thousands Only)
<b>Revenues:</b>			
Intergovernmental	\$ 142,876	\$ 486,389	\$ 629,265
Interest income	1,387	-	1,387
Participant and program income	-	38,368	38,368
Other miscellaneous	125,084	28,898	153,982
<b>Total revenues</b>	<b>269,347</b>	<b>553,655</b>	<b>823,002</b>
<b>Expenditures:</b>			
Salaries	55,883	321,449	377,332
Fringe benefits	2,528	24,749	27,277
Taxes	7,168	17,949	25,117
Operating services	26,488	48,633	75,121
Operating supplies	16,893	32,909	49,802
<b>Mobile:</b>			
Item funds	-	71,763	71,763
Standstill	-	48,873	48,873
Other funds	546	11,085	11,631
Capital outlay	2,674	566	3,240
<b>Total Expenditures</b>	<b>102,498</b>	<b>535,627</b>	<b>638,125</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>166,849</b>	<b>18,028</b>	<b>184,877</b>
<b>Other financing sources (uses):</b>			
Transfers in	2,750	181,740	184,490
Transfers out	(118,738)	(38,882)	(157,620)
<b>Net other financing sources (uses)</b>	<b>1,012</b>	<b>142,858</b>	<b>143,870</b>
<b>Deficiency of revenues and other sources over expenditures and other uses</b>	<b>(51,639)</b>	<b>(22,859)</b>	<b>(74,498)</b>
<b>Fund balance at beginning of year</b>	<b>55,589</b>	<b>78,881</b>	<b>134,470</b>
<b>Fund balance at end of year</b>	<b>3,950</b>	<b>56,022</b>	<b>60,000</b>

# ROCKY MOUNTAIN AGING, INC.

## Combined Statement of Revenues, Expenditures, and Changes in Fund Balances Budget FY2021 (Actual) Actual - Special Revenue Fund Type June 30, 2020

	Budget		Actual		Variance Favorable (Unfavorable)
<b>Revenues</b>					
Indigeneous-related	\$	276,349	\$	400,000	\$ 123,651
Participant and program income		36,000		50,000	14,000
Miscellaneous		-		20,000	20,000
Total revenues		<u>312,349</u>		<u>470,000</u>	<u>157,651</u>
<b>Expenditures</b>					
Salaries		248,042		301,000	(52,958)
Fringe benefits		23,626		24,500	(874)
Travel		17,500		17,000	500
Operating services		14,263		40,000	(25,737)
Operating supplies		15,500		32,000	(16,500)
Meals		110,000		128,000	(18,000)
Other Costs		0,000		11,000	(11,000)
Capital outlay		2,000		800	1,200
Total expenditures		<u>420,931</u>		<u>554,300</u>	<u>(133,369)</u>
Funds (debits) of revenues over expenditures		<u>(108,582)</u>		<u>(114,300)</u>	<u>5,718</u>
<b>Other financing sources (uses)</b>					
Operating transfers in		180,000		181,000	(1,000)
Operating transfers out		(20,000)		(20,000)	0,000
Total other financing sources (uses)		<u>160,000</u>		<u>161,000</u>	<u>(1,000)</u>
<b>Funds (debits) of revenues and other sources over expenditures and other uses</b>		<u>-</u>		<u>(53,300)</u>	<u>(53,300)</u>
<b>Fund balances at beginning of year</b>		<u>20,000</u>		<u>20,000</u>	<u>0</u>
<b>Fund balances at end of year</b>		<u>\$ 20,000</u>		<u>\$ 16,700</u>	<u>\$ 3,300</u>



## BOSSER COUNCIL ON AGING, INC.

### Notes to Financial Statements

June 30, 2000

#### I. Summary of Significant Accounting Policies

- A. **Reporting Entity** - In 1964, the State of Louisiana passed Act 455, which authorized the creation of voluntary councils on aging for the welfare of the welfare of the aging people in their representative parishes. Chosen and created by the Louisiana Secretary of State upon approval by the Governor's Office of Elderly Affairs, The Bossier Council on Aging, Inc. is a nonprofit corporation which must comply with the policies and regulations established by the Governor's Office of Elderly Affairs, the state agency which provides the Council with most of its revenues. The Council also receives revenues from other federal, state, and local government agencies, which may impose certain restrictions upon how the Council can use the money that they have provided.

The Council is not a component unit of another primary government nor does it have any component units, which are related to it. Therefore, the Council has presented its financial statements as a separate special-purpose government.

The primary function of the Bossier Council on Aging, Inc. is to improve the quality of life for the parish's elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving the aging people of the parish. Such services include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 15 voluntary members who serve three-year terms, governs the Council.

- B. **Presentation of Statements** - In April of 1994, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local government entities. In November of 1994, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

The accompanying financial statements conform with generally accepted accounting principles for state and local governments. The statements have also incorporated any applicable requirements set forth by *Guides of State and Local Government* Users, the industry guide promulgated by the American Institute of Certified Public Accountants "Subsection 90 - Annual Financial Reporting" of the accounting manual for the Louisiana Governor's Office of Elderly Affairs contractors, and, the *Louisiana Government Audit Guide*.

- C. **Fund Accounting** - The accounts of the Council are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures, or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the manner by which spending activities are controlled. The various fundtypes grouped, in the financial statements in this report, into three generic fund types and one broad fund category (current group).

#### GOVERNMENTAL FUNDS

The governmental funds and the programs comprising them are presented in the financial statements are described as follows:

**General Fund** - The General Fund is the general operating fund of the Council. It is used to account for all financial resources except those required to be accounted for in another fund. These discretionary funds are accounted for and reported according to the source, product, state, or locality from which they are derived. The following types of programs comprise the Council's General Fund:

## BOARD COUNCIL ON AGING, INC.

Notes to Financial Statements  
June 30, 2003

### 1. Summary of Significant Accounting Policies (Continued)

#### C. Fund Accounting (Continued)

##### GOVERNMENTAL FUNDS (CONTINUED)

**Local - Local Funds** are received from various local sources, such funds not being restricted to any special use.

**PSOA (Act 733) - PSOA**, (Act 733) funds are appropriate for the Governor's Office of Elderly Affairs by the Louisiana Legislature for reimbursement to the Council on Aging. The Council may use these "Act 733" funds at its discretion.

**Special Revenue Funds** - The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments and major capital projects) that are legally restricted to expenditures for specified purposes. The following are the funds, which comprise the Council's Special Revenue Funds:

**Title II-B Administration Fund** - The Title II-B Administration Fund is used to account for the administration of Special Programs for the Aging. Title II-B administrative funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to pay for administrative costs associated with the Title II and Senior Center programs.

**Title II-B Supportive Services Fund** - The Title II-B Supportive Services Fund is used to account for funds which are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program provides access services, in-home services, community services, legal assistance, and transportation for the elderly.

**Title II-B C-1 Campaign Media Fund** - The Title II-B C-1 Fund is used to account for funds which are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide educational campaigns made to the elderly in strategically located centers.

**Title II-B C-2 Endorsed Mail Fund** - The Title II-B C-2 Fund is used to account for funds which are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. These funds are used to provide material made to institutional older persons.

**Title II-B Fund** - The Title II-B Fund is used to account for funds which are used to provide in-home services to frail older individuals, including in-home supportive services for older individuals who are victims of Alzheimer's disease and related disorders with neurological and organic brain dysfunction, and to the families of such victims. Title II-B funds are provided by the United States Department of Health and Human Services to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council.

**Title II-F Fund** - The Title II-F Fund is used to account for funds used for disease prevention and health promotion activities including (1) equipment and materials (scales to weigh people, educational materials, and exercise equipment), (2) home injury control, (3) medication management, (4) mental health, (5) nutrition (dietitian/nutritionist, counseling, and education). The law directs the state agency administering this program to "give priority to areas of the state which are medically underserved and in which there are a large number of older individuals who have the greatest economic and social need." Title II-F funds are provided by the U.S. Department of Health and Human Services through the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council.

## BOSSER COUNCIL ON AGING, INC.

### Notes to Financial Statements

June 30, 2000

#### I. Summary of Significant Accounting Policies (Continued)

##### C. Fund Accounting (Continued)

###### GOVERNMENTAL FUNDS (CONTINUED)

**Supplemental Senior Center Fund** - The Supplemental Senior Center Fund is funded by the Governor's Office of Elderly Affairs. This special purpose grant was made to fund additional program expenses related to Senior Center operations.

**Senior Center Fund** - The Senior Center Fund is used to account for the administration of Senior Center Programs appropriated by the Louisiana Legislature to the Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program provides community service centers at which adult persons receive supportive services and participate in activities which foster their independence, enhance their dignity, and encourage their involvement in and with the community.

**FEMA Fund** - The FEMA Fund is used to account for the administration of a Disaster Assistance Program, the purpose of which is to supplement food and shelter assistance to individuals who might or might not currently be receiving assistance. EFOP funds are provided by the Federal Emergency Management Agency to the United Way which "passes through" the funds to the Council.

**USDA Fund** - The USDA Fund is used to account for the administration of the Food Distribution Program funds provided by the United States Department of Agriculture to the Louisiana Governor's Office of Elderly Affairs, which "passes through" the funds to the Council. This program reimburses the service provider on a per unit basis for each congressional and home-delivered meal served to an eligible participant.

**Audit Fund** - The Audit Fund is used to account for funds received from the Governor's Office of Elderly Affairs that are restricted to use as a supplement to pay for the cost of having an annual audit of the Council's financial statements.

**Helping Hands (Medicaid Waiver) Fund** - The Helping Hands (Medicaid Waiver) Fund is used to account for income derived from the processing of applications under the Title XIX Medicaid Program and the Personal Care Assistance Program.

- D. **Account Grouping** - An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. The following account groups are not "funds".

**General Fund Assets** - The fixed assets (capital outlays) used in governmental fund type operations of the Bosser Council on Aging, Inc. are accounted for (capitalized) in the General Fund Assets Account Group and are recorded as expenditures in the government fund types when purchased.

**General Long-term Debt** - The General Long-term Debt Account Group is used to account for long-term liabilities to be financed from government funds.

- E. **Basis of Accounting** - The accounting and financial reporting treatment applied to a fund is determined by its permanent type. The governmental funds (including the General and Special Purpose Funds) are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present expenses (current and other financing sources) and revenues (expenditures and other uses) in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting, wherein revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable.

# HOUSTON COUNCIL ON AGING, INC.

Notes to Financial Statements  
June 30, 2008

## I. Summary of Significant Accounting Policies (Continued):

### B. Basis of Accounting (Continued)

The preparation of financial statements generally requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

- B. Transfers and Inherited Loans - Advances between funds, which are not reported to be repaid, are accounted for as transfers. In those cases where repayment is expected, the advances are classified as due from other funds or due to other funds on the balance sheet. Short-term inherited loans are classified as non-revolving receivables/payables.

- C. Budgets and Budgetary Accounting - The Council follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Governor's Office of Elderly Affairs "OGEA" notifies the Council each year as to the funding levels for each program's grant award.
2. The Executive Director prepares a proposed budget based on the funding levels provided by OGEA, and then submits the budget to the Board of Directors for approval.
3. The Board of Directors reviews and adopts the budget before June 30 of the current year for the next year.
4. The adopted budget is forwarded to the Governor's Office of Elderly Affairs for final approval.
5. All budgetary appropriations lapse at the end of each fiscal year (June 30).
6. The budget is prepared on a modified accrual basis, consistent with the basis of accounting, for responsibility of budgeted and actual revenues and expenditures.
7. Budgetary amounts included in the accompanying financial statements include the original adopted budget amounts and any subsequent amendments.
8. Actual amounts are compared to budgeted amounts periodically during the fiscal year as a management control device.
9. The Council may transfer funds between line items as often as required but must obtain prior approval from the Governor's Office of Elderly Affairs for funds involved under grants from this state agency.
10. Expenditures cannot legally exceed appropriations on an individual fund level.

- D. Cash and Cash Equivalents and Investments - For the purposes of the financial statements, cash and cash equivalents include cash, interest-bearing demand deposits. Cash and cash equivalents are stated at cost.

Cash equivalents include monies in time deposits and those investments with original maturities of 90 days or less. Time deposits with maturities greater than 90 days are classified as Contributions of Deposits. Under state law, the Agency may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

- E. Fixed Assets - All fixed assets are stated at historical cost or estimated historical cost, if actual historical cost is not available. Depreciated fixed assets are stated at their estimated fair market value on the date donated. No depreciation has been provided on general fixed assets. At June 30, 2008, the balance of General Fixed Assets is as follows:

Building and improvements	\$	915
Vehicles		179,548
Furniture and equipment		94,871
Total	\$	<u>179,963</u>

Donated assets represent \$1,826 of the above total.

# BOSSIER COUNCIL ON ALONG, INC.

Notes to Financial Statements  
June 30, 2009

## 3. Summary of Significant Accounting Policies (Continued)

- F. **Total Columns of Combined Statements** - **Overview** - Total columns on the combined statements, as well as the captioned "supplemental only" to indicate that they are presented only to help with financial analysis. Data in these columns do not present financial position, results of operations, changes in financial position or consistency with generally accepted accounting principles. Further, in such data comparable to a consolidation, these kind of adjustments have not been made in the aggregation of this data.
- G. **Comparative Data** - Comparative data for the prior year have been presented in the accompanying general purpose financial statements to provide an understanding of changes in the Council's financial position and operations. However, presentation of comparative data by fund type have not been presented in such of the statements since their inclusion would make the statements overly complex and difficult to read.

## 2. Revenue Recognition - Intergovernmental Grants, Public Support And Miscellaneous Revenues

- A. **Intergovernmental Grants** - Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become receivable to normal (that is, measurable and available) (modified accrual basis).

Bosser Center, Early Allocation (Act 709), Title II B, C-1, C-2, and D funds are received in a monthly allocation of the total grant in advance of the actual expenditures, but are not receivable to record as revenues until the actual expenditures are made. Such funds are recognized as revenues once the related costs have been incurred, and the grant reimbursement is measurable and available. USDA program funds are earned and become receivable to normal based upon the number of units of service provided to program participants and are recorded as revenues at that time.

- B. **Public Support and Miscellaneous Revenues** - The Council encourages and receives contributions from citizens to help offset the costs of the Title II-B, C-1, C-2 and D programs. In addition, the Bosser Police Jury and the City of Bosser also provide funds to the Council. The timing and amounts of the receipt of public support and miscellaneous revenues are difficult to predict; therefore, they are not receivable to normal and are recorded as revenues in the period received.

## 3. Cash, Cash Equivalents and Certificate of Deposit

At June 30, 2009, the carrying of the Council's deposits were as follows:

	Carrying Amount	Book Balance
Cash on hand	\$ 780	-
Fidelity account	3,681	8,099
Payroll - checking	181	100
Operating - checking	26,027	40,655
BOCA - 6 mos of Bikes	1,871	2,888
Certificate of deposit	38,459	38,415
Total deposits	\$ 67,999	\$ 89,957

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or collateral fund that is normally acceptable to both parties.

## RESERVE COUNCIL ON AGING, INC.

Notes to Financial Statements  
June 30, 2008

### 3. Cash, Cash Equivalents, and Certificate of Deposit (Continued):

Amount insured by federal deposit insurance (Category II)	\$	83,998
Amount uncollateralized/partially secured fully by securities held by the pledging financial institutions or agent but not in the name of the Reserve Council on Aging, Inc. (Category III)		
Total bank balance	\$	83,998

Even though the pledged securities are considered uncollateralized (Category III) under the provisions of GAO/IG Statement 3, Limitation Revised Statute 791239 imposes a statutory requirement on the collateral bank to advance and sell the pledged securities within 90 days of being notified by the Council that the fiscal agent has failed to pay deposited funds upon demand.

### 4. Grants Receivable:

Grants receivable at June 30, 2008, consists of reimbursements for expenses incurred under the following program:

USDA	\$	6,879
Helping Hands - PCA billings		1,811
Total programs	\$	8,691

### 5. In-Kind Contributions:

The Council received various in-kind contributions during the year. Senior center-level facilities were furnished to the Council without charge for rent and/or utilities. Other in-kind contributions consisted of the time donated by volunteers working in house support and meal area, as well as free attendance to recreational and entertainment events provided by various businesses and individuals in the public. Although these contributions have not been reported as revenues, the offsetting expenses have not been incurred thereby producing no effect on the financial statements.

### 6. Board of Directors' Compensation:

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-pocket travel expenses incurred in accordance with the Council's regular personnel policy.

### 7. Income Tax Status:

The Council is a non-profit corporation, exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.

### 8. Judgments, Claims, and Similar Contingencies:

There is no litigation pending against the Council at June 30, 2008. Furthermore, the Council's management believes that any potential lawsuit would be adequately covered by insurance. The Council receives income from various Federal and state grant programs which are subject to final review and approval as to their ability of expenditures by the respective grantor agencies. Any disallowance of expenses arising out of a final review are recognized in the period in which agreed upon by the agency and the Council. Also, it is management's opinion that any audits by the grantor agencies would not produce disallowed program costs and liabilities to such an extent that they would materially affect the Council's financial position.

# BOARDSHIP EXPENSES, ON 04/09/02, 192.

## Notes to Financial Statements June 30, 2000

### 8. Judgments, Claims, and Similar Contingencies (Continued):

The Council is exposed to various risks of loss related to acts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Council carries commercial insurance for all risks of loss, including workers' compensation and employee health and accident insurance. Settlements have not exceeded insurance coverage in any of the past three fiscal years.

### 9. Federally Audited Programs:

The Council participates in a number of federally assisted programs. These programs are audited in accordance with the *Governor's Auditing Standards*. Audits of prior years have not resulted in any disallowed costs; however, grant agencies may provide for further examinations. Based on prior experience, the Council's management believes that further examinations would not result in any significant disallowed costs.

### 10. Economic Dependency:

The Council receives the majority of its revenue from funds provided through grants administered by the Louisiana Governor's Office of Safety Affairs. The grant amounts are appropriated each year by the federal and state governments.

If significant budget cuts are made at the federal and/or state level, the amount of the funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in the next fiscal year.

### 11. Transfers:

Operating transfers in and out are listed by fund for the year ended June 30, 2000:

	Transfers In	Transfers Out
Local	\$ 2,799	\$ 99,444
AGP-FIS	-	32,879
Total General Funds	2,799	132,323
Title II (C-1) Services	93,728	-
Title II (C-1) Administration	893	-
Title II (C-1)	94	-
Title II (C-2)	34,671	-
Title II (D)	8,158	-
Title II (F)	181	-
Supplemental State Center	-	4,900
State Center	-	36,380
USDA	-	31,887
Helping Hands	3,253	3,911
Total Special Revenue Funds	101,654	76,978
Total All Funds	\$104,453	\$209,301

# BERNARD CORPORA ON AGING, INC.

## Notes to Financial Statements June 30, 2000

### 12. **Intertied Loans:**

Because the Council operates most of its programs under cost reimbursement type grants, it has to pay for costs using its General Fund money and then request reimbursement for the advanced costs under the grant programs. A summary of these intertied loans at June 30, 2000, is as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 640	\$ 21,624
Special Revenue Funds:		
Title III Services	-	640
USDA	6,311	-
Helping Hands	15,311	-
HHSAA	3,601	-
Total Special Revenue Funds	25,223	640
Total All Funds	\$ 25,863	\$ 22,264

### 13. **Operating Leases:**

At June 30, 2000, the Council was obligated under month to month operating leases for office space and equipment. The Council leases its office space for \$500 per month and copy machine for \$4.75 per month. Total rent expense for operating leases was \$6,000 for the year ending June 30, 2000.

### 14. **Other Revenue:**

Other miscellaneous revenue for the General Fund at June 30, 2000 consisted of the following:

Kings of Elders	\$ 2,220
Senior Center Recreation Events	17,230
Income From Don	6,269
United Way	80,000
Mishawaka Trip	6,339
Business Trip	11,000
Miles for Wheels	4,400
Insurance Proceeds	-
Senior Center	79,416
Miscellaneous	77,056
Total Other Miscellaneous Revenue	\$ 305,430





## BOSSIER COUNCIL ON AGING, INC.

Statement of Program Revenues, Expenditures,  
and Changes in Fund Balances - General Fund  
For the Year Ended June 30, 2000

	Local (Unexpended)	FCDA, Age 715	Totals
<b>Revenues:</b>			
Intergovernmental:			
Office of Elderly Affairs	\$ -	\$ 21,976	\$ 21,976
Local governments	119,000	-	119,000
Other:			
Interest	1,362	-	1,362
Indefinite	195,484	-	195,484
Total revenues	315,846	21,976	337,822
<b>Expenditures:</b>			
Salaries	31,603	-	31,603
Principals salaries	1,500	-	1,500
Tripel	3,168	-	3,168
Operating services	78,408	-	78,408
Operating supplies	16,893	-	16,893
Office costs	543	-	543
Capital outlay	2,874	-	2,874
Total expenditures	135,916	-	135,916
Excess of revenues over expenditures	179,930	21,976	201,906
<b>Other financing uses:</b>			
Transfers in	2,798	-	2,798
Transfers out	(89,454)	(12,874)	(102,328)
Net other financing uses	(86,656)	(12,874)	(99,530)
Excess (deficiency) of revenues over expenditures and other uses	93,274	-	93,274
Fund balance at beginning of year	21,809	-	21,809
Fund balance at end of year	115,083	-	115,083

**BOARDSHOP COUNCIL ON AGING, INC.**

**Special Revenue Funds**

**Comparing Statement of Program Revenues and Expenditures  
Year Ended June 30, 2000**

	<u><b>Title 112-B</b></u>		<u><b>Title 112-1</b></u>	<u><b>Title 112-2</b></u>	<u><b>Title 112</b></u>
	<u><b>Administration</b></u>	<u><b>Services</b></u>			
<b>Revenues:</b>					
<b>Intergovernmental:</b>					
City and County Office of Elderly Affairs	\$ 15,875	\$ 85,598	\$ 85,809	\$ 104,838	\$ 2,840
Participant and program income	-	12,894	8,617	15,837	-
Other revenues	-	-	5	4,888	-
<b>Total revenues</b>	<u>15,875</u>	<u>98,492</u>	<u>94,431</u>	<u>125,563</u>	<u>2,840</u>
<b>Expenditures:</b>					
Salaries	18,617	141,000	36,366	11,609	5,799
Fringe benefits	1,419	11,128	2,918	5,691	761
Travel	368	3,143	2,458	10,833	67
Operating services	5,366	26,027	6,118	10,884	533
Operating supplies	300	7,889	356	7,371	31
Utilities:					
House food	-	-	18,110	30,638	-
House utilities	-	-	12,368	36,368	-
Other - Other	363	3,995	150	366	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<u>26,466</u>	<u>195,204</u>	<u>76,837</u>	<u>109,922</u>	<u>11,232</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>(10,591)</u>	<u>(96,712)</u>	<u>(824)</u>	<u>(14,359)</u>	<u>(8,392)</u>
<b>Other financing sources (uses):</b>					
Transfers in	880	99,720	86	74,637	8,339
Transfers out	-	-	-	-	-
<b>Net other financing sources (uses)</b>	<u>880</u>	<u>99,720</u>	<u>86</u>	<u>74,637</u>	<u>8,339</u>
<b>Excess (deficiency) of revenues and other financing sources (uses) over expenditures and other transfers (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

		Donor Country	FIDM	U.S.D.A.	And	Helping Hand	Senior Supplemental Grant	Total
\$	4,779	\$ 43,883	\$ -	\$ 34,381	\$ 2,692	\$ 18,447	\$ 4,588	408,709
-	-	-	-	-	-	-	-	38,768
-	-	15,583	-	-	-	-	-	28,098
6,779	43,883	15,583	34,381	2,692	18,447	4,588	-	458,775
-	31,813	-	-	-	38,895	-	-	320,448
-	1,980	-	-	-	8,238	-	-	24,749
-	-	-	-	-	968	-	-	17,948
-	-	-	-	-	-	-	-	48,897
-	-	17,330	-	-	-	-	-	50,908
-	-	-	-	-	-	-	-	71,765
-	-	-	-	-	-	-	-	48,873
4,368	-	-	-	2,692	-	-	-	11,080
508	-	-	-	-	-	-	-	508
4,768	31,813	17,330	-	2,692	38,113	-	-	591,392
(184)	36,768	(1,934)	-	-	(4,658)	-	-	(118,327)
184	-	-	-	-	3,957	-	-	181,548
-	(36,768)	-	(31,887)	-	(3,957)	(4,588)	-	(66,080)
184	36,768	-	(31,887)	-	-	(4,588)	-	(15,548)
-	-	(1,515)	3,284	-	(4,658)	-	-	(2,987)
-	-	7,317	8,886	-	21,798	-	-	38,003
3	-	3 5,802	3 11,385	3 -	3 12,153	3 -	-	3 33,083

## BOGHER COUNCIL ON AGING, INC.

Statement of Expenditures - Budget and Actual  
Year Ended June 30, 2008

	Budgeted Expenditures	Actual Expenditures	Payable (Reimbursable) Variance
<b>Local Funds:</b>			
Salaries	\$	\$ 13,813	\$ (10,813)
Fringe benefits	503	2,520	(2,017)
Travel	11,000	3,168	(7,832)
Operating services	21,000	79,331	(58,331)
Operating supplies		16,893	(16,893)
Capital outlay		2,874	(2,874)
Other costs		540	(540)
Transfers out		75,258	(75,258)
Totals	-	133,944	(133,944)
<b>State of LA - ACT 773:</b>			
Transfers out: Title 18-0	10,000	8,348	1,652
Transfers out: Title 18-11	12,875	14,476	(1,601)
Totals	22,875	22,824	51
<b>Title 18-B - Race Agency Administration:</b>			
Salaries	19,378	18,621	757
Fringe benefits	2,918	1,828	1,090
Travel	434	588	(154)
Operating services	4,183	3,288	895
Operating supplies	183	581	(398)
Other costs	294	263	31
Totals	27,386	25,129	2,257
<b>Title 18-C - Supportive Services:</b>			
Salaries	134,343	141,808	(7,465)
Fringe benefits	20,680	11,218	9,462
Travel	2,788	5,142	(2,354)
Operating services	25,506	36,837	(11,331)
Operating supplies	9,876	9,868	8
Other costs	4,337	3,998	339
Capital outlay	6,687	-	6,687
Totals	\$ 194,537	\$ 208,769	\$ (14,232)

**BOSMER COUNCIL ON AGING, INC.**  
**Statement of Expenditures - Budget and Actual**  
**Year Ended June 30, 2000**

	Budgeted Expenditures	Actual Expenditures	Favorable (Unfavorable) Variance
<b>Table 10-1 Corporate Costs:</b>			
Salaries	\$ 37,800	\$ 36,500	\$ 1,300
Fringe benefits	2,910	2,910	0
Taxes	800	2,500	(1,600)
Operating services	4,120	4,114	6
Operating supplies	1,210	156	1,054
Other costs	30,015	30,000	15
Other costs	110	131	21
<b>Totals</b>	<b>76,955</b>	<b>76,211</b>	<b>(744)</b>
<b>Table 10-2 Home Delivered Meals:</b>			
Salaries	71,360	71,630	(270)
Fringe benefits	5,820	5,691	129
Taxes	13,040	10,053	2,987
Operating services	10,470	12,004	(1,534)
Operating supplies	8,790	7,171	1,619
Other costs	105,000	80,150	24,850
Other costs	300	300	0
<b>Totals</b>	<b>214,780</b>	<b>187,959</b>	<b>26,821</b>
<b>Table 10-3 In-home Services:</b>			
Salaries	13,450	9,700	3,750
Fringe benefits	1,070	761	309
Taxes	400	47	353
Operating services	400	532	(132)
Operating supplies	40	51	(11)
Other costs	20	-	20
<b>Totals</b>	<b>15,410</b>	<b>11,211</b>	<b>4,199</b>
<b>TOTAL: 10-0:</b>			
Other costs	4,070	4,300	(230)
Capital outlay	500	500	-
<b>Totals</b>	<b>\$ 4,570</b>	<b>\$ 4,800</b>	<b>\$ (230)</b>

## BOSSER COUNCIL ON AIDS, INC.

Statement of Expenditures - Budget and Actual  
Year Ended June 30, 2000

	Budgeted Expenditures	Actual Expenditures	Favorable (Unfavorable) Variance
<b>Senior Counsel:</b>			
Salaries	\$ 30,800	\$ 31,033	\$ (233)
Fringe benefits	1,648	1,580	68
Operating services	4,990	-	4,990
Transfers out: Title III-C1	21,339	35,360	(14,021)
<b>Totals</b>	<u>48,777</u>	<u>48,983</u>	<u>-</u>
<b>PEMA:</b>			
Operating supplies	NO BUDGET	17,119	(17,119)
Capital outlay	ADOPTED	-	-
<b>Totals</b>	<u>-</u>	<u>17,119</u>	<u>(17,119)</u>
<b>WMA:</b>			
Transfer out: Title III-C1	2,008	-	2,008
Transfer out: Title III-C2	34,378	34,187	191
<b>Audit:</b>	<u>53,478</u>	<u>58,187</u>	<u>2,349</u>
Other costs	2,667	2,667	-
<b>Hoping House (deducted Waiver):</b>			
Salaries	NO BUDGET	28,883	(28,883)
Fringe benefits	ADOPTED	3,150	(3,150)
Travel	-	988	(988)
<b>Totals</b>	<u>-</u>	<u>32,121</u>	<u>(32,121)</u>
<b>Macmillan Center:</b>			
	NO BUDGET		
Transfer out: Title III-B Services	ADOPTED	4,508	(4,508)
<b>Total Expenditures</b>	<u>\$ 48,777</u>	<u>\$ 88,708</u>	<u>\$ (20,119)</u>

**ROSEN COUNCIL ON AGING, INC.**  
**Schedule of Priority Services -**  
**Title III, Part B - Grant for Supportive Services**

			% of GOEA GRANT
			<hr/>
Account (88%):	Assisted Transportation	0	
	Case Management	894	
	Transportation	956,380	
	Information & assistance	56	
	Outreach	<u>13,332</u>	
	Total account expenses		126,328 161.48%
In-house (15%):	Household	61,637	
	Clean	-	
	Telephoning	-	
	Travelling	-	
	Adult/Maycare staff	-	
	Personal care	<u>-</u>	
	Total in-house expenses		61,637 78.68%
Legal (5%):	Legal assistance		1,896 2.48%
Non-priority services		<u>1,842</u>	
Total Title III - Supportive services expenditures		970,206	
Less: Participant contributions		(8,816)	
Other public support		(50,434)	
Transfer in		<u>(85,157)</u>	
Title IIIB - Supportive services grant		82,799	
Less: Transfer of contract allotments		-	
State reimbursement		1,206	
State transportation		<u>-</u>	
Original grant, increased by additional state reimbursement and transportation funds		<u>84 78.754</u>	



BOSSER COUNCIL ON AGING, INC.

Compensation to Board Members  
Year Ended June 30, 1988

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The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member. However, board members are reimbursed for out-of-pocket travel expenses incurred in accordance with the Council's regular personnel policy.

**BOSHER COUNCIL ON AGING, INC.**

*Exit Conference*  
*Time Ended: June 30, 2000*

---

A preliminary exit conference was held October 10, 1999, to discuss the findings of this report. Those in attendance included:

Depto. Whitington  
 Brenda Lusk  
 Tom Cooper  
 Mike L. Robinson, CPA  
 Mary Anne Paulin

Executive Director  
 Bookkeeper  
 Bookkeeper  
 Auditor  
 Assistant Executive Director

**BOSHER COUNCIL ON AGING, INC.**  
**Comparative Statement of General Fixed Assets**  
**Year Ended June 30, 2008**

	Balance June 30, 2007	Additions	Deletions	Balance June 30, 2008
<b>General fixed assets at cost:</b>				
Buildings & improvements	\$ 915	-	-	\$ 915
Vehicles	165,178	26,784	52,408	139,554
Furniture and equipment	34,268	1,775	6,676	31,467
<b>Total</b>	<u>\$ 200,361</u>	<u>\$ 28,559</u>	<u>\$ 59,084</u>	<u>\$ 171,836</u>
<b>Investment in general fixed assets:</b>				
<i>Property acquired from:</i>				
Title II B - J & A	\$ 1,917	-	-	\$ 1,917
Title II B - B	11,776	-	-	11,776
Title II C-1	347	-	-	347
Title II C-2	461	-	-	461
Title II D	3	-	-	3
Title II E	2,760	-	-	2,760
Service Centers	6,301	-	2,760	3,541
Title II F	1,386	300	480	1,456
Other	7,889	2,475	1,595	8,769
<b>Total</b>	<u>35,735</u>	<u>2,775</u>	<u>3,735</u>	<u>38,600</u>
<b>Total</b>	<u>\$ 200,361</u>	<u>\$ 28,559</u>	<u>\$ 59,084</u>	<u>\$ 171,836</u>

**ADDITIONAL REPORT REQUIRED BY  
GOVERNMENT ACQUISITION STANDARDS**

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS**

Board of Directors  
Boatier Council on Aging, Inc.  
Bossier City, Louisiana

We have audited the general purpose financial statements of the Boatier Council on Aging, Inc., as of and for the year ended June 30, 2009, and have issued our report thereon dated September 1, 2009. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Boatier Council on Aging, Inc.'s general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that is required to be reported under Government Auditing Standards which are described in the accompanying schedule of audit findings as item 2009-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Boatier Council on Aging, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements to amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, the Board of Directors and others within the organization, the Governor's Office of Elderly Affairs and federal funding agencies and pass-through entities and is not intended to be used should not be used by anyone other than those specified parties.

  
Certified Public Accountants

September 1, 2009

## AUDIT FINDINGS

## BOSSIER COUNCIL ON AGING, INC.

## Schedule of Audit Findings

For the Year Ended June 30, 1988

**FINDINGS RELATING TO COMPLIANCE****2008-1: Budget**

**Criticism:** The Governor's Office of Elderly Affairs requires budget estimates to be itemized 10% in program cost categories.

**Condition:** The following program/cost categories exceed 10% estimates:

Title III-B Area Agency

Travel  
Operating Services  
Operating Supplies  
Other Costs

Title III - B Supportive Services

Travel  
Operating Services  
Operating Supplies

Title III - C-1 Congregate meals

Travel  
Operating Supplies

Title III - C-2 Home Delivered Meals

Travel  
Operating Services  
Operating Supplies  
Other Costs

Title III-D In Home Services

Salaries  
Fringe Benefits  
Travel  
Operating Services  
Operating Supplies  
Other Costs

Senior Center

Operating Services  
Transport: III - B

USDA

Transport: III - C - 1

**Recommendation:** We recommend that management review the final budget estimates to ensure that the actual expenses are within the accepted 10% tolerance required by GAOA.



*A Bright Adventure*

Post Office Box 5606

Baton Rouge, Louisiana 70711-0606

**COVERED**

**Donna Blasingame**  
Executive Director

**John Moore**  
President

**CORRECTIVE ACTION PLAN**

**Charles Proulx**  
Vice President

**Michael Moore**  
Vice President

**James McPhail**  
Secretary

September 25, 1999

**Josephine Connor**  
Assistant

Mr. David G. Kato, CPA  
Legislative Auditor, State of Louisiana  
Post Office Box 94797  
Baton Rouge, LA 70804-0797

**Robert Anderson**  
Chief Clerk

Re: Budget Variance, Corrective Action Plan

**Joe Coleman**  
Chief Clerk

Dear Sirs:

**Chris Dumas**  
Chief Clerk

The budget variance noted in Schedule B have been reviewed with our accounting department. Our procedure for reviewing budget variances have been revised, and the variance will be within the 5% tolerance per LSCA's policies for fiscal year ending June 30, 1999.

**Lillian Moore**  
Chief Clerk

Timely review of budget variances should resolve this issue.

**Robert King**  
Chief Clerk

Sincerely,

*Donna Blasingame*

Donna Blasingame, Executive Director  
Executive Council on Aging, Inc.



**HOUSERS COUNCIL ON AGING, INC.****Summary Schedule of Prior Audit Findings****For the Year Ended June 30, 2008****1999-1: Budget**

*Description of Finding:* The Agency did not comply with the budget variance requirements of OGBA.

*Current Status:* Similar Finding for fiscal year June 30, 2005. See finding 2005-1.